

Riley County, Kansas

**Financial Statements
December 31, 2009**

Riley County, Kansas
Financial Statements
For the Year Ended December 31, 2009

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INDEPENDENT AUDITORS' REPORT

August 25, 2010

The Board of Commissioners
Riley County, Kansas

We have audited the accompanying primary government financial statements of Riley County, Kansas, as of and for the year ended December 31, 2009 as listed in the table of contents. These financial statements are the responsibility of Riley County, Kansas management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Riley County, Kansas, as of December 31, 2009.

As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The Board of Commissioners
Riley County, Kansas

In our opinion, the primary government financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Riley County, Kansas, as of December 31, 2009, and its cash receipts and expenditures compared to budget for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 25, 2010, on our consideration of Riley County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Board of Commissioners and management of Riley County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports and federal audit agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.


James L. Gordon, C.P.A., P.A.

Riley County, Kansas

Statement 1 Page 1

Summary of Cash Receipts, Expenditures, and Unencumbered Cash For the Year Ended December 31, 2009

Fund	Beginning	Cash	Expenditures	Ending	Add	Ending Cash
	Unencumbered Cash Balance			Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	
General Fund	\$ 3,623,300.73	\$ 17,578,795.06	\$ 17,580,003.82	\$ 3,622,091.97	\$ 362,590.99	\$ 3,984,682.96
Special Revenue Funds:						
Fire District	12,967.93	527,574.73	526,856.66	13,686.00	13,561.99	27,247.99
County Building	186,894.41	262,428.05	197,915.58	251,406.88	4,468.37	255,875.25
Economic Development	505,346.91	349,559.07	518,706.74	336,199.24	0.00	336,199.24
Register of Deeds Technology	36,096.41	84,977.87	48,757.00	72,317.28	0.00	72,317.28
Worker's Compensation	139,155.96	447.17	2,104.43	137,498.70	0.00	137,498.70
Special Alcohol and Drug						
Abuse Programs	5,014.61	5,120.38	3,355.00	6,779.99	0.00	6,779.99
RCPD Levy	3,866.09	3,019,382.73	3,001,575.79	21,673.03	9,347.28	31,020.31
Rural Fire Capital Outlay	407,825.40	330,000.00	401,606.62	336,218.78	24,016.00	360,234.78
Capital Improvements	3,197,015.98	684,099.57	1,621,192.90	2,259,922.65	126,606.00	2,386,528.65
County Auction	31,247.98	36,984.99	16,997.58	51,235.39	0.00	51,235.39
Motor Vehicle Operations	88,686.29	335,809.52	377,312.23	47,183.58	194.06	47,377.64
Adult Services	52,338.76	477,500.33	470,246.37	59,592.72	2,686.83	62,279.55
Prosecuting Attorney Training	1,723.14	5,176.00	4,728.83	2,170.31	0.00	2,170.31
War Memorial	13,284.43	1,405.00	805.00	13,884.43	0.00	13,884.43
Special Prosecutor Trust	12,252.66	0.00	5,885.22	6,367.44	1,928.26	8,295.70
LEC Bond Revenue	978,030.11	0.00	978,030.11	0.00	0.00	0.00
Juvenile Services	117,130.59	298,915.18	294,758.17	121,287.60	2,409.16	123,696.76
Debt Service Funds:						
Bond and Interest	421,874.10	1,696,025.76	1,808,843.56	309,056.30	0.00	309,056.30
Capital Projects Funds:						
Landfill Capital Project	32,970.19	15,000.00	22,557.40	25,412.79	573.36	25,986.15
Konza Sewer District	21.82	0.00	0.00	21.82	0.00	21.82
Road and Bridge Capital Project	2,892,894.57	1,840,466.86	1,184,339.15	3,549,022.28	396.00	3,549,418.28
Law Enforcement Center Surplus	777,079.57	978,030.11	1,755,109.68	0.00	0.00	0.00
Sharm Drive Paving District	907.42	0.00	907.42	0.00	0.00	0.00
Proprietary Funds:						
Emergency 911	390,084.84	189,538.18	120,071.51	459,551.51	10,740.34	470,291.85
Solid Waste Disposal	446,157.95	1,931,326.88	1,858,948.57	518,536.26	113,308.30	631,844.56
University Park Water and Sewer	9,919.53	71,955.84	70,596.01	11,279.36	6,078.20	17,357.56
Univ. Park Water and Sewer Res	19,915.66	12,500.00	27,380.20	5,035.46	0.00	5,035.46
Hunter's Island Water District	2,147.80	24,795.74	21,295.96	5,647.58	1,832.38	7,479.96
Hunter's Island Water Reserve	16,092.89	0.00	0.00	16,092.89	0.00	16,092.89
Moehlman Bottoms Water District	10,368.42	12,476.81	15,561.81	7,283.42	981.28	8,264.70
Moehlman Bottoms Reserve	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
Terra Heights Sewer	7,414.43	27,324.85	23,018.28	11,721.00	894.04	12,615.04
Terra Heights Sewer Sinking	17,983.23	22,621.00	2,803.75	37,800.48	0.00	37,800.48
Valleywood Comb. Operations	21,579.86	45,041.27	49,775.05	16,846.08	818.57	17,664.65
Valleywood Comb. Oper. Res	30,884.54	10,000.00	8,990.00	31,894.54	1,288.14	33,182.68

The notes to the financial statements are an integral part of this statement.

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009**

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Konza Water District	125,081.78	70,188.47	173,358.21	21,912.04	4,966.43	26,878.47
Konza Water Reserve	2,500.00	126,000.00	8,146.30	120,353.70	0.00	120,353.70
Univ. Park Improvement District	11,066.59	16,373.78	24,201.62	3,238.75	0.00	3,238.75
Deep Creek Sewer	7,763.40	4,955.03	4,545.04	8,173.39	404.47	8,577.86
Deep Creek Reserve	17,830.80	1,712.29	0.00	19,543.09	0.00	19,543.09
Mertz/McGehee Drainage	6,183.36	0.00	0.00	6,183.36	0.00	6,183.36
Carson Sewer Benefit District	18,517.17	2,858.39	9,602.60	11,772.96	280.90	12,053.86
Carson Sewer Reserve	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00
Total Primary Government (Excluding Agency Funds)	\$ 14,699,418.31	\$ 31,110,366.91	\$ 33,240,890.17	\$ 12,568,895.05	\$ 690,371.35	\$ 13,259,266.40

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009**

Composition of Cash

Certificates of Deposit:

Riley State Bank	\$	500,000.00
Riley State Bank		300,000.00
Riley State Bank		300,000.00

CDARS:

Community First National Bank	500,000.00
Community First National Bank	300,000.00
Community First National Bank	500,000.00
Community First National Bank	500,000.00
Community First National Bank	500,000.00
Community First National Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	500,000.00
Kansas State Bank	500,000.00
Kansas State Bank	700,000.00
Kansas State Bank	300,000.00
Kansas State Bank	700,000.00
Kansas State Bank	300,000.00
Kansas State Bank	100,000.00
Kansas State Bank	600,000.00
Kansas State Bank	400,000.00
Kansas State Bank	600,000.00
Kansas State Bank	100,000.00
Kansas State Bank	500,000.00
Kansas State Bank	400,000.00
Kansas State Bank	100,000.00
Kansas State Bank	200,000.00
Kansas State Bank	400,000.00
Kansas State Bank	300,000.00
Kansas State Bank	200,000.00
Kansas State Bank	500,000.00
Kansas State Bank	500,000.00

Savings Accounts:

Riley State Bank	157,524.37
Leonardville State Bank	5,000.00

Checking Accounts:

Kansas State Bank	38,470,996.45
Commerce Bank Money Market	6,136.05

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009**

Composition of Cash (continued)

Petty Cash and Change Funds	<u>3,345.41</u>
Total Primary Government	50,643,002.28
Agency Funds per Statement 4	<u>(37,383,735.88)</u>
Total Primary Government (Excluding Agency Funds)	<u>\$ 13,259,266.40</u>

Riley County, Kansas
Summary of Expenditures
Actual and Budget
(Budgeted Funds Only)

Statement 2
Page 1

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 19,316,347.00	\$ 0.00	\$ 19,316,347.00	\$ 17,580,003.82	\$ (1,736,343.18)
Special Revenue Funds:					
Fire District	539,653.00	0.00	539,653.00	526,856.66	(12,796.34)
County Building	309,389.00	0.00	309,389.00	197,915.58	(111,473.42)
Economic Development	854,904.00	0.00	854,904.00	518,706.74	(336,197.26)
* Register of Deeds Technology	74,000.00	0.00	74,000.00	48,757.00	(25,243.00)
Worker's Compensation	159,920.00	0.00	159,920.00	2,104.43	(157,815.57)
Special Alcohol and Drug					
Abuse Programs	10,395.00	0.00	10,395.00	3,355.00	(7,040.00)
RCPD Levy	3,062,066.00	0.00	3,062,066.00	3,001,575.79	(60,490.21)
Rural Fire Capital Outlay	637,825.00	0.00	637,825.00	401,606.62	(236,218.38)
* Capital Improvements	4,240,780.00	0.00	4,240,780.00	1,621,192.90	(2,619,587.10)
* County Auction	68,585.00	0.00	68,585.00	16,997.58	(51,587.42)
* Motor Vehicle Operations	311,000.00	0.00	311,000.00	377,312.23	66,312.23
* Adult Services	530,173.00	0.00	530,173.00	470,246.37	(59,926.63)
* Prosecuting Attorney Training	5,458.00	0.00	5,458.00	4,728.83	(729.17)
* War Memorial	9,061.00	0.00	9,061.00	805.00	(8,256.00)
* Special Prosecutor Trust	22,769.00	0.00	22,769.00	5,885.22	(16,883.78)
* LEC Bond Revenue	978,030.00	0.00	978,030.00	978,030.11	0.11
* Juvenile Services	363,494.00	0.00	363,494.00	294,758.17	(68,735.83)
Debt Service Funds:					
Bond and Interest	2,101,917.00	0.00	2,101,917.00	1,808,843.56	(293,073.44)
Capital Projects Funds:					
* Landfill Capital Project	28,268.00	0.00	28,268.00	22,557.40	(5,710.60)
* Konza Sewer District	21.00	0.00	21.00	0.00	(21.00)
* Road and Bridge Capital Project	3,933,454.00	0.00	3,933,454.00	1,184,339.15	(2,749,114.85)
* Law Enforcement Center Surplus	1,755,110.00	0.00	1,755,110.00	1,755,109.68	(0.32)
* Sharm Paving District Capital Project	908.00	0.00	908.00	907.42	(0.58)
Proprietary Funds:					
Emergency 911	148,000.00	0.00	148,000.00	120,071.51	(27,928.49)
Solid Waste Disposal	2,327,654.00	0.00	2,327,654.00	1,858,948.57	(468,705.43)
University Park Water and Sewer	83,789.00	0.00	83,789.00	70,596.01	(13,192.99)
* Univ. Park Water and Sewer Res	28,008.00	0.00	28,008.00	27,380.20	(627.80)
Hunter's Island Water District	25,240.00	0.00	25,240.00	21,295.96	(3,944.04)
* Hunter's Island Water Reserve	11,182.00	0.00	11,182.00	0.00	(11,182.00)
Moehlman Bottoms Water District	24,398.00	0.00	24,398.00	15,561.81	(8,836.19)
* Moehlman Bottoms Reserve	10,688.00	0.00	10,688.00	0.00	(10,688.00)
Terra Heights Sewer	29,898.00	0.00	29,898.00	23,018.28	(6,879.72)
* Terra Heights Sewer Sinking	10,080.00	0.00	10,080.00	2,803.75	(7,276.25)
Valleywood Comb. Operations	52,570.00	0.00	52,570.00	49,775.05	(2,794.95)
* Valleywood Comb. Operations Res	59,950.00	0.00	59,950.00	8,990.00	(50,960.00)

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 2 Page 2

Summary of Expenditures Actual and Budget (Budgeted Funds Only)

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Konza Water District	189,972.00	0.00	189,972.00	173,358.21	(16,613.79)
* Konza Water Reserve	77,483.00	0.00	77,483.00	8,146.30	(69,336.70)
University Park Improvement District	29,750.00	0.00	29,750.00	24,201.62	(5,548.38)
Deep Creek Sewer	10,961.00	0.00	10,961.00	4,545.04	(6,415.96)
* Deep Creek Reserve	15,107.00	0.00	15,107.00	0.00	(15,107.00)
Mertz/McGehee Drainage	6,183.00	0.00	6,183.00	0.00	(6,183.00)
Carson Sewer Benefit District	10,920.00	0.00	10,920.00	9,602.60	(1,317.40)
* Carson Sewer Reserve	5,887.00	0.00	5,887.00	0.00	(5,887.00)
	<u>\$ 42,471,247.00</u>	<u>\$ 0.00</u>	<u>\$ 42,471,247.00</u>	<u>\$ 33,240,890.17</u>	<u>\$ (9,230,356.83)</u>

* Fund not required to be budgeted

Riley County, Kansas

Statement 3-1

General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 10,947,474.74	\$ 11,251,912.00	\$ (304,437.26)
Delinquent	157,757.97	0.00	157,757.97
Motor Vehicle	1,188,298.92	1,144,552.00	43,746.92
Vehicle Rental Excise Tax	21,208.92	20,680.00	528.92
Recreational Vehicle Tax	13,771.30	13,320.00	451.30
Special Highway	915,391.70	1,025,000.00	(109,608.30)
Sales Tax	1,512,871.52	1,200,000.00	312,871.52
Intangibles Tax	378,293.33	294,180.00	84,113.33
Interest and Charges on Taxes	6,700.91	75,000.00	(68,299.09)
Severance (Mineral Production) Tax	3,856.63	0.00	3,856.63
Licenses, Permits, Fees and Charges	777,876.72	147,021.00	630,855.72
Mortgage Fees	848,977.74	950,000.00	(101,022.26)
Recording Fees	118,497.00	115,000.00	3,497.00
Interest	401,999.89	625,000.00	(223,000.11)
Federal Aid and Program Income	16,705.00	19,000.00	(2,295.00)
21st Judicial Dist Case Receipts	0.00	50,000.00	(50,000.00)
Juvenile Service-JJA Sanctions	26,384.86	0.00	26,384.86
General Obligation Bonds	90,014.69	0.00	90,014.69
State Aid	50,156.88	32,024.00	18,132.88
Reimbursements	13,168.17	0.00	13,168.17
Transfers In	89,388.17	0.00	89,388.17
Total Cash Receipts	<u>17,578,795.06</u>	<u>\$ 16,962,689.00</u>	<u>\$ 616,106.06</u>
Expenditures and Transfers			
Subject to Budget			
County Attorney:			
Personal Services	928,468.08	\$ 920,771.00	\$ 7,697.08
Contractual Services	76,370.25	60,170.00	16,200.25
Commodities	12,533.90	11,000.00	1,533.90
Capital Outlay	0.00	8,400.00	(8,400.00)
Employee Benefits	287,468.16	334,171.00	(46,702.84)
Total County Attorney	<u>1,304,840.39</u>	<u>1,334,512.00</u>	<u>(29,671.61)</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
County Clerk:			
Personal Services	461,732.68	439,610.00	22,122.68
Contractual Services	23,502.99	20,400.00	3,102.99
Commodities	3,595.55	5,907.00	(2,311.45)
Employee Benefits	121,122.67	162,655.00	(41,532.33)
Total County Clerk	<u>609,953.89</u>	<u>628,572.00</u>	<u>(18,618.11)</u>
County Commissioners:			
Personal Services	108,574.21	110,262.00	(1,687.79)
Contractual Services	10,894.85	12,252.00	(1,357.15)
Commodities	189.48	525.00	(335.52)
Employee Benefits	24,757.10	40,796.00	(16,038.90)
Total County Commissioners	<u>144,415.64</u>	<u>163,835.00</u>	<u>(19,419.36)</u>
County Counselor:			
Personal Services	288,102.25	292,597.00	(4,494.75)
Contractual Services	31,924.55	46,650.00	(14,725.45)
Commodities	3,616.87	4,750.00	(1,133.13)
Capital Outlay	997.88	1,600.00	(602.12)
Employee Benefits	80,952.65	108,261.00	(27,308.35)
Total County Counselor	<u>405,594.20</u>	<u>453,858.00</u>	<u>(48,263.80)</u>
Register of Deeds:			
Personal Services	232,771.60	257,132.00	(24,360.40)
Contractual Services	14,471.60	20,305.00	(5,833.40)
Commodities	3,086.48	6,150.00	(3,063.52)
Capital Outlay	3,873.54	6,725.00	(2,851.46)
Employee Benefits	74,022.26	95,139.00	(21,116.74)
Total Register of Deeds	<u>328,225.48</u>	<u>385,451.00</u>	<u>(57,225.52)</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
County Treasurer:			
Personal Services	409,971.75	419,549.00	(9,577.25)
Contractual Services	38,245.61	39,467.00	(1,221.39)
Commodities	6,854.81	8,800.00	(1,945.19)
Capital Outlay	0.00	1,000.00	(1,000.00)
Employee Benefits	131,915.48	155,233.00	(23,317.52)
Total County Treasurer	586,987.65	624,049.00	(37,061.35)
District Court:			
Contractual Services	111,791.38	123,533.00	(11,741.62)
Commodities	35,338.34	31,500.00	3,838.34
Capital Outlay	3,022.17	8,500.00	(5,477.83)
Total District Court	150,151.89	163,533.00	(13,381.11)
Emergency Preparedness:			
Personal Services	43,760.82	97,796.00	(54,035.18)
Contractual Services	18,267.49	15,956.00	2,311.49
Commodities	12,363.33	7,100.00	5,263.33
Capital Outlay	5,718.05	0.00	5,718.05
Employee Benefits	32,003.18	36,183.00	(4,179.82)
Total Emergency Preparedness	112,112.87	157,035.00	(44,922.13)
County Coroner:			
Personal Services	4,679.10	4,679.00	0.10
Contractual Services	32,287.77	22,596.00	9,691.77
Employee Benefits	361.21	358.00	3.21
Total County Coroner	37,328.08	27,633.00	9,695.08
Juvenile Intake:			
Contractual Services	95,859.00	73,347.00	22,512.00
Commodities	1,562.16	0.00	1,562.16
Total Juvenile Intake	97,421.16	73,347.00	24,074.16

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Fair:			
Contractual Services	66,531.19	66,845.00	(313.81)
Commodities	14,870.39	19,000.00	(4,129.61)
Capital Outlay	14,528.93	10,233.00	4,295.93
Total Fair	<u>95,930.51</u>	<u>96,078.00</u>	<u>(147.49)</u>
Museum:			
Personal Services	224,524.08	220,621.00	3,903.08
Contractual Services	11,210.37	8,770.00	2,440.37
Commodities	3,040.06	2,345.00	695.06
Capital Outlay	724.65	0.00	724.65
Employee Benefits	50,829.27	77,097.00	(26,267.73)
Total Museum	<u>290,328.43</u>	<u>308,833.00</u>	<u>(18,504.57)</u>
Parks:			
Personal Services	202,271.91	204,893.00	(2,621.09)
Contractual Services	22,903.95	28,300.00	(5,396.05)
Commodities	37,939.30	25,900.00	12,039.30
Capital Outlay	39,492.99	48,376.00	(8,883.01)
Employee Benefits	57,462.53	62,687.00	(5,224.47)
Total Parks	<u>360,070.68</u>	<u>370,156.00</u>	<u>(10,085.32)</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Election:			
Personal Services	131,668.00	177,765.00	(46,097.00)
Contractual Services	62,218.56	138,350.00	(76,131.44)
Commodities	4,155.36	29,331.00	(25,175.64)
Capital Outlay	0.00	1,500.00	(1,500.00)
Employee Benefits	45,077.07	52,803.00	(7,725.93)
Total Election	<u>243,118.99</u>	<u>399,749.00</u>	<u>(156,630.01)</u>
JJA Prevention:			
Contractual Services	<u>40,097.58</u>	<u>0.00</u>	<u>40,097.58</u>
Total JJA Prevention	<u>40,097.58</u>	<u>0.00</u>	<u>40,097.58</u>
Ambulance:			
Contractual Services	<u>729,521.49</u>	<u>814,387.00</u>	<u>(84,865.51)</u>
Total Ambulance	<u>729,521.49</u>	<u>814,387.00</u>	<u>(84,865.51)</u>
GIS:			
Personal Services	153,687.82	107,871.00	45,816.82
Contractual Services	15,471.54	22,499.00	(7,027.46)
Commodities	1,500.74	859.00	641.74
Capital Outlay	1,390.91	900.00	490.91
Employee Benefits	<u>46,240.35</u>	<u>39,912.00</u>	<u>6,328.35</u>
Total GIS	<u>218,291.36</u>	<u>172,041.00</u>	<u>46,250.36</u>
County Appraiser:			
Personal Services	753,440.98	767,438.00	(13,997.02)
Contractual Services	73,114.19	76,245.00	(3,130.81)
Commodities	15,795.25	31,200.00	(15,404.75)
Capital Outlay	19,946.68	3,287.00	16,659.68
Employee Benefits	<u>255,368.16</u>	<u>281,557.00</u>	<u>(26,188.84)</u>
Total County Appraiser	<u>1,117,665.26</u>	<u>1,159,727.00</u>	<u>(42,061.74)</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Information Systems:			
Personal Services	282,243.25	277,380.00	4,863.25
Contractual Services	153,201.09	159,350.00	(6,148.91)
Commodities	22,294.65	26,550.00	(4,255.35)
Capital Outlay	114,317.48	135,408.00	(21,090.52)
Employee Benefits	87,637.20	99,943.00	(12,305.80)
Total Information Systems	<u>659,693.67</u>	<u>698,631.00</u>	<u>(38,937.33)</u>
Planning & Development:			
Personal Services	255,058.76	270,904.00	(15,845.24)
Contractual Services	57,696.96	57,126.00	570.96
Commodities	4,039.26	5,750.00	(1,710.74)
Capital Outlay	4,839.35	1,500.00	3,339.35
Employee Benefits	55,875.25	96,977.00	(41,101.75)
Total Planning & Development	<u>377,509.58</u>	<u>432,257.00</u>	<u>(54,747.42)</u>
General:			
Personal Services	14,923.45	220,000.00	(205,076.55)
Contractual Services	851,574.53	1,802,800.00	(951,225.47)
Commodities	9,486.74	19,500.00	(10,013.26)
Capital Outlay	41,667.00	423,566.00	(381,899.00)
Employee Benefits	1,960.99	1,830.00	130.99
Total General	<u>919,612.71</u>	<u>2,467,696.00</u>	<u>(1,548,083.29)</u>
Road and Bridge:			
Personal Services	1,851,101.00	2,127,575.00	(276,474.00)
Contractual Services	531,034.62	636,200.00	(105,165.38)
Commodities	2,146,855.80	2,011,702.00	135,153.80
Capital Outlay	213,423.25	118,500.00	94,923.25
Employee Benefits	648,487.18	743,604.00	(95,116.82)
Total Road and Bridge	<u>5,390,901.85</u>	<u>5,637,581.00</u>	<u>(246,679.15)</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Noxious Weed:			
Personal Services	248,569.29	286,413.00	(37,843.71)
Contractual Services	41,783.03	30,585.00	11,198.03
Commodities	94,854.21	59,750.00	35,104.21
Capital Outlay	1,024.50	0.00	1,024.50
Employee Benefits	95,769.27	105,973.00	(10,203.73)
Total Noxious Weed	<u>482,000.30</u>	<u>482,721.00</u>	<u>(720.70)</u>
21st Judicial Dist Teen Court:			
Personal Services	42,202.48	0.00	42,202.48
Contractual Services	3,467.99	0.00	3,467.99
Commodities	941.32	0.00	941.32
Employee Benefits	10,478.23	0.00	10,478.23
Total 21st Judicial Dist Teen Court	<u>57,090.02</u>	<u>0.00</u>	<u>57,090.02</u>
Juvenile Intake Case Manager:			
Contractual Services	5,124.29	0.00	5,124.29
Commodities	104.50	0.00	104.50
Total Juvenile Intake Case Manager	<u>5,228.79</u>	<u>0.00</u>	<u>5,228.79</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
21st Judicial Dist Surv Prog:			
Contractual Services	454.98	0.00	454.98
Commodities	847.66	0.00	847.66
Total Teen Court	<u>1,302.64</u>	<u>0.00</u>	<u>1,302.64</u>
LEPC-HMTA:			
Contractual Services	(79.51)	0.00	(79.51)
Total LEPC-HMTA	<u>(79.51)</u>	<u>0.00</u>	<u>(79.51)</u>
21st Dist Video:			
Capital Outlay	4,924.09	0.00	4,924.09
Total 21st Dist Video	<u>4,924.09</u>	<u>0.00</u>	<u>4,924.09</u>
Special Parks:			
Commodities	3,056.40	0.00	3,056.40
Total Special Parks	<u>3,056.40</u>	<u>0.00</u>	<u>3,056.40</u>

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Appropriations:			
Council on Aging	313,387.00	313,387.00	0.00
Big Lakes Development	183,855.00	183,855.00	0.00
Pawnee Mental Health	225,785.00	225,785.00	0.00
Extension Council	461,589.00	461,589.00	0.00
Health Department	276,780.00	276,780.00	0.00
Soil Conservation District	51,945.00	51,945.00	0.00
Animal Shelter	41,708.00	41,708.00	0.00
Emergency Shelter	10,700.00	10,700.00	0.00
Riley County Genealogical Society	3,083.00	3,083.00	0.00
Liability Insurance	456,667.73	331,276.00	125,391.73
Transfers Out	781,208.00	364,557.00	416,651.00
Total Expenditures and Transfers Subject to Budget	<u>17,580,003.82</u>	<u>\$ 19,316,347.00</u>	<u>\$ (1,736,343.18)</u>
 Receipts Over (Under) Expenditures	 (1,208.76)		
 Unencumbered Cash, Beginning	 <u>3,623,300.73</u>		
 Unencumbered Cash, Ending	 <u>\$ 3,622,091.97</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-2

Fire District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 449,009.42	\$ 464,128.00	\$ (15,118.58)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	7,145.63	2,500.00	4,645.63
Motor Vehicle	69,325.72	67,685.00	1,640.72
Vehicle Rental Excise Tax	0.00	0.00	0.00
Recreational Vehicle Tax	1,443.77	1,385.00	58.77
Local Ad Valorem Tax Reduction	0.00	0.00	0.00
Miscellaneous	650.19	1,000.00	(349.81)
Total Cash Receipts	<u>527,574.73</u>	<u>\$ 536,698.00</u>	<u>\$ (9,123.27)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	106,968.09	\$ 139,664.00	\$ (32,695.91)
Contractual Services	93,203.83	118,822.00	(25,618.17)
Commodities	122,233.08	133,000.00	(10,766.92)
Capital Outlay	16,149.15	93,747.00	(77,597.85)
Employee Benefits	34,076.18	0.00	34,076.18
Transfer to Rural Fire Cap Out	120,000.00	20,000.00	100,000.00
Lease Payment	34,226.33	34,420.00	(193.67)
Total Expenditures and Transfers Subject to Budget	<u>526,856.66</u>	<u>\$ 539,653.00</u>	<u>\$ (12,796.34)</u>
Receipts Over (Under) Expenditures	718.07		
Unencumbered Cash, Beginning	<u>12,967.93</u>		
Unencumbered Cash, Ending	<u>\$ 13,686.00</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-3

County Building Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 206,307.22	\$ 211,786.00	\$ (5,478.78)
Real Estate Redemption	0.00	593.00	(593.00)
Delinquent	2,938.55	0.00	2,938.55
Motor Vehicle	23,743.68	23,358.00	385.68
Vehicle Rental Excise Tax	432.80	420.00	12.80
Recreational Vehicle Tax	276.51	270.00	6.51
HTF Reimbursement	28,729.29	0.00	28,729.29
Total Cash Receipts	<u>262,428.05</u>	<u>\$ 236,427.00</u>	<u>\$ 26,001.05</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	169,623.01	\$ 190,500.00	\$ (20,876.99)
Commodities	1,918.57	9,500.00	(7,581.43)
Capital Outlay	26,374.00	109,389.00	(83,015.00)
Total Expenditures and Transfers Subject to Budget	<u>197,915.58</u>	<u>\$ 309,389.00</u>	<u>\$ (111,473.42)</u>
Receipts Over (Under) Expenditures	64,512.47		
Unencumbered Cash, Beginning	<u>186,894.41</u>		
Unencumbered Cash, Ending	<u>\$ 251,406.88</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-4

**Economic Development Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Real Estate Redemption	0.00	0.00	0.00
Delinquent	2.07	0.00	2.07
Escape Tax	0.00	0.00	0.00
Motor Vehicle	0.00	0.00	0.00
Vehicle Rental Excise Tax	0.00	0.00	0.00
Transfer In	349,557.00	349,557.00	0.00
Total Cash Receipts	<u>349,559.07</u>	<u>\$ 349,557.00</u>	<u>\$ 2.07</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	116,106.15	\$ 854,904.00	\$ (738,797.85)
Commodities	150.29	0.00	150.29
Capital Outlay	402,450.30	0.00	402,450.30
Total Expenditures and Transfers Subject to Budget	<u>518,706.74</u>	<u>\$ 854,904.00</u>	<u>\$ (336,197.26)</u>
Receipts Over (Under) Expenditures	(169,147.67)		
Unencumbered Cash, Beginning	<u>505,346.91</u>		
Unencumbered Cash, Ending	<u>\$ 336,199.24</u>		

The notes to the financial statements are an integral part of this statement.

**Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Fees	\$ 84,839.98	\$ 71,000.00	\$ 13,839.98
Interest	137.89	2,500.00	(2,362.11)
Total Cash Receipts	<u>84,977.87</u>	<u>\$ 73,500.00</u>	<u>\$ 11,477.87</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	12,505.00	\$ 47,000.00	\$ (34,495.00)
Commodities	0.00	2,000.00	(2,000.00)
Capital Outlay	36,252.00	25,000.00	11,252.00
Total Expenditures and Transfers Subject to Budget	<u>48,757.00</u>	<u>\$ 74,000.00</u>	<u>\$ (25,243.00)</u>
Receipts Over (Under) Expenditures	36,220.87		
Unencumbered Cash, Beginning	<u>36,096.41</u>		
Unencumbered Cash, Ending	<u>\$ 72,317.28</u>		

Worker's Compensation Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.23	\$ 0.00	\$ 0.23
Delinquent	137.98	0.00	137.98
Motor Vehicle	(0.20)	0.00	(0.20)
Interest	309.16	0.00	309.16
Total Cash Receipts	<u>447.17</u>	<u>\$ 0.00</u>	<u>\$ 447.17</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>2,104.43</u>	<u>\$ 159,920.00</u>	<u>\$ (157,815.57)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>2,104.43</u>	<u>\$ 159,920.00</u>	<u>\$ (157,815.57)</u>
Receipts Over (Under) Expenditures	(1,657.26)		
Unencumbered Cash, Beginning	<u>139,155.96</u>		
Unencumbered Cash, Ending	<u>\$ 137,498.70</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-7

**Special Alcohol and Drug Abuse Programs Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Tax	<u>\$ 5,120.38</u>	<u>\$ 5,380.00</u>	<u>\$ (259.62)</u>
Total Cash Receipts	<u>5,120.38</u>	<u>\$ 5,380.00</u>	<u>\$ (259.62)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>3,355.00</u>	<u>\$ 10,395.00</u>	<u>\$ (7,040.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>3,355.00</u>	<u>\$ 10,395.00</u>	<u>\$ (7,040.00)</u>
Receipts Over (Under) Expenditures	1,765.38		
Unencumbered Cash, Beginning	<u>5,014.61</u>		
Unencumbered Cash, Ending	<u>\$ 6,779.99</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-8

RCPD Levy Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,626,945.24	\$ 2,698,855.00	\$ (71,909.76)
Delinquent	34,245.41	0.00	34,245.41
Motor Vehicle	256,932.39	257,172.00	(239.61)
Vehicle Rental Excise Tax	4,560.55	4,561.00	(0.45)
Recreational Vehicle Tax	2,973.89	2,973.00	0.89
CIME Reimbursement	8,725.25	8,725.00	(0.25)
Transfers In	85,000.00	80,000.00	5,000.00
Total Cash Receipts	<u>3,019,382.73</u>	<u>\$ 3,052,286.00</u>	<u>\$ (32,903.77)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	2,972,573.81	\$ 3,018,241.00	\$ (45,667.19)
Commodities	29,001.98	43,825.00	(14,823.02)
Total Expenditures and			
Transfers Subject to Budget	<u>3,001,575.79</u>	<u>\$ 3,062,066.00</u>	<u>\$ (60,490.21)</u>
Receipts Over (Under) Expenditures	17,806.94		
Unencumbered Cash, Beginning	<u>3,866.09</u>		
Unencumbered Cash, Ending	<u>\$ 21,673.03</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-9

**Rural Fire Capital Outlay Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Loan Proceeds	\$ 210,000.00	\$ 210,000.00	\$ 0.00
Taxes and Shared Revenue:			
Transfer from Fire District	<u>120,000.00</u>	<u>20,000.00</u>	<u>100,000.00</u>
Total Cash Receipts	<u>330,000.00</u>	<u>\$ 230,000.00</u>	<u>\$ 100,000.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	24,277.95	\$ 24,262.00	\$ 15.95
Capital Outlay	<u>377,328.67</u>	<u>613,563.00</u>	<u>(236,234.33)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>401,606.62</u>	<u>\$ 637,825.00</u>	<u>\$ (236,218.38)</u>
Receipts Over (Under) Expenditures	(71,606.62)		
Unencumbered Cash, Beginning	<u>407,825.40</u>		
Unencumbered Cash, Ending	<u>\$ 336,218.78</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-10

**Capital Improvements Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent	77.94	10,173.00	(10,095.06)
Transfer In	331,651.11	184,896.00	146,755.11
Interest	7,651.40	0.00	7,651.40
Property Sales	335,920.00	504,219.00	(168,299.00)
Loan Proceeds	0.00	344,476.00	(344,476.00)
Miscellaneous KDOT Reimbursement	8,799.12	0.00	8,799.12
Total Cash Receipts	<u>684,099.57</u>	<u>\$ 1,043,764.00</u>	<u>\$ (359,664.43)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	147,053.18	\$ 4,240,780.00	\$ (4,093,726.82)
Commodities	2,598.64	0.00	2,598.64
Capital Outlay	1,471,541.08	0.00	1,471,541.08
Total Expenditures and Transfers Subject to Budget	<u>1,621,192.90</u>	<u>\$ 4,240,780.00</u>	<u>\$ (2,619,587.10)</u>
Receipts Over (Under) Expenditures	(937,093.33)		
Unencumbered Cash, Beginning	<u>3,197,015.98</u>		
Unencumbered Cash, Ending	<u>\$ 2,259,922.65</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-11

County Auction Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Miscellaneous Collections	\$ 36,984.99	\$ 37,000.00	\$ (15.01)
Total Cash Receipts	<u>36,984.99</u>	<u>\$ 37,000.00</u>	<u>\$ (15.01)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>16,997.58</u>	<u>\$ 68,585.00</u>	<u>\$ (51,587.42)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>16,997.58</u>	<u>\$ 68,585.00</u>	<u>\$ (51,587.42)</u>
Receipts Over (Under) Expenditures	19,987.41		
Unencumbered Cash, Beginning	<u>31,247.98</u>		
Unencumbered Cash, Ending	<u>\$ 51,235.39</u>		

The notes to the financial statements are an integral part of this statement.

Motor Vehicle Operations Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Leinholder Fees	\$ 8,031.00	\$ 0.00	\$ 8,031.00
Vehicle License Fees	2,275.00	0.00	2,275.00
Motor Vehicle Fees	<u>325,503.52</u>	<u>311,000.00</u>	<u>14,503.52</u>
Total Cash Receipts	<u>335,809.52</u>	<u>\$ 311,000.00</u>	<u>\$ 24,809.52</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	172,351.22	\$ 145,737.00	\$ 26,614.22
Contractual Services	30,855.40	39,517.00	(8,661.60)
Commodities	23,860.86	38,000.00	(14,139.14)
Capital Outlay	856.76	37,500.00	(36,643.24)
Employee Benefits	60,701.70	50,246.00	10,455.70
Transfer Out	<u>88,686.29</u>	<u>0.00</u>	<u>88,686.29</u>
Total Expenditures and Transfers Subject to Budget	<u>377,312.23</u>	<u>\$ 311,000.00</u>	<u>\$ 66,312.23</u>
Receipts Over (Under) Expenditures	(41,502.71)		
Unencumbered Cash, Beginning	<u>88,686.29</u>		
Unencumbered Cash, Ending	<u>\$ 47,183.58</u>		

Riley County, Kansas

Statement 3-13

**Adult Services Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
State Aid-Department of Corrections	\$ 477,500.33	\$ 476,168.00	\$ 1,332.33
Total Cash Receipts	<u>477,500.33</u>	<u>\$ 476,168.00</u>	<u>\$ 1,332.33</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	323,558.45	\$ 308,604.00	\$ 14,954.45
Contractual Services	41,368.61	80,000.00	(38,631.39)
Commodities	9,622.62	46,021.00	(36,398.38)
Capital Outlay	865.75	1,000.00	(134.25)
Employee Benefits	94,830.94	94,548.00	282.94
Total Expenditures and Transfers Subject to Budget	<u>470,246.37</u>	<u>\$ 530,173.00</u>	<u>\$ (59,926.63)</u>
Receipts Over (Under) Expenditures	7,253.96		
Unencumbered Cash, Beginning	<u>52,338.76</u>		
Unencumbered Cash, Ending	<u>\$ 59,592.72</u>		

The notes to the financial statements are an integral part of this statement.

**Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fees	\$ 5,176.00	\$ 3,900.00	\$ 1,276.00
Total Cash Receipts	<u>5,176.00</u>	<u>\$ 3,900.00</u>	<u>\$ 1,276.00</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	4,728.83	\$ 5,458.00	\$ (729.17)
Total Expenditures and Transfers Subject to Budget	<u>4,728.83</u>	<u>\$ 5,458.00</u>	<u>\$ (729.17)</u>
Receipts Over (Under) Expenditures	447.17		
Unencumbered Cash, Beginning	<u>1,723.14</u>		
Unencumbered Cash, Ending	<u>\$ 2,170.31</u>		

Riley County, Kansas

Statement 3-15

**War Memorial Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Donations	\$ 1,405.00	\$ 1,000.00	\$ 405.00
Total Cash Receipts	<u>1,405.00</u>	<u>\$ 1,000.00</u>	<u>\$ 405.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	805.00	\$ 9,061.00	\$ (8,256.00)
Total Expenditures and			
Transfers Subject to Budget	<u>805.00</u>	<u>\$ 9,061.00</u>	<u>\$ (8,256.00)</u>
Receipts Over (Under) Expenditures	600.00		
Unencumbered Cash, Beginning	<u>13,284.43</u>		
Unencumbered Cash, Ending	<u>\$ 13,884.43</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-16

Special Prosecutor Trust Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 0.00	\$ 6,000.00	\$ (6,000.00)
Total Cash Receipts	<u>0.00</u>	<u>\$ 6,000.00</u>	<u>\$ (6,000.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,956.96	\$ 22,769.00	\$ (18,812.04)
Capital Outlay	<u>1,928.26</u>	<u>0.00</u>	<u>1,928.26</u>
Total Expenditures and			
Transfers Subject to Budget	<u>5,885.22</u>	<u>\$ 22,769.00</u>	<u>\$ (16,883.78)</u>
Receipts Over (Under) Expenditures	(5,885.22)		
Unencumbered Cash, Beginning	<u>12,252.66</u>		
Unencumbered Cash, Ending	<u>\$ 6,367.44</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-17

LEC Bond Revenue Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Transfers Out	<u>978,030.11</u>	<u>\$ 978,030.00</u>	<u>\$ 0.11</u>
Total Expenditures and			
Transfers Subject to Budget	<u>978,030.11</u>	<u>\$ 978,030.00</u>	<u>\$ 0.11</u>
Receipts Over (Under) Expenditures	(978,030.11)		
Unencumbered Cash, Beginning	<u>978,030.11</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-18

**Juvenile Services Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
State Aid-Juvenile Justice Authority	\$ 294,542.28	\$ 292,721.00	\$ 1,821.28
JJA Prevention	0.00	59,423.00	(59,423.00)
Misc Collection	4,372.90	11,350.00	(6,977.10)
Total Cash Receipts	<u>298,915.18</u>	<u>\$ 363,494.00</u>	<u>\$ (64,578.82)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	208,138.76	\$ 279,159.00	\$ (71,020.24)
Contractual Services	18,991.05	21,129.00	(2,137.95)
Commodities	7,485.87	6,995.00	490.87
Capital Outlay	730.47	4,450.00	(3,719.53)
Employee Benefits	59,412.02	51,761.00	7,651.02
Total Expenditures and Transfers Subject to Budget	<u>294,758.17</u>	<u>\$ 363,494.00</u>	<u>\$ (68,735.83)</u>
Receipts Over (Under) Expenditures	4,157.01		
Unencumbered Cash, Beginning	<u>117,130.59</u>		
Unencumbered Cash, Ending	<u>\$ 121,287.60</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-19

Bond and Interest Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 623,663.97	\$ 640,939.00	\$ (17,275.03)
Delinquent	11,734.93	0.00	11,734.93
Motor Vehicle	95,813.86	94,456.00	1,357.86
Vehicle Rental Excise Tax	1,759.03	1,715.00	44.03
Recreational Vehicle Tax	1,117.66	1,105.00	12.66
Go Bond Proceeds	0.00	2,327.00	(2,327.00)
Special Assessments	195,062.37	199,673.00	(4,610.63)
Miscellaneous	2,609.94	0.00	2,609.94
Transfers In	764,264.00	764,264.00	0.00
Total Cash Receipts	<u>1,696,025.76</u>	<u>\$ 1,704,479.00</u>	<u>\$ (8,453.24)</u>
Expenditures and Transfers			
Subject to Budget			
Principal	1,474,777.50	\$ 1,502,573.00	\$ (27,795.50)
Interest	334,058.56	303,745.00	30,313.56
Bonding Services	7.50	2,574.00	(2,566.50)
Cash Basis Requirement	0.00	293,025.00	(293,025.00)
Total Expenditures and			
Transfers Subject to Budget	<u>1,808,843.56</u>	<u>\$ 2,101,917.00</u>	<u>\$ (293,073.44)</u>
Receipts Over (Under) Expenditures	(112,817.80)		
Unencumbered Cash, Beginning	<u>421,874.10</u>		
Unencumbered Cash, Ending	<u>\$ 309,056.30</u>		

The notes to the financial statements are an integral part of this statement.

**Landfill Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 15,000.00	\$ 15,000.00	\$ 0.00
Total Cash Receipts	<u>15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	22,215.00	\$ 22,268.00	\$ (53.00)
Commodities	<u>342.40</u>	<u>6,000.00</u>	<u>(5,657.60)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>22,557.40</u>	<u>\$ 28,268.00</u>	<u>\$ (5,710.60)</u>
Receipts Over (Under) Expenditures	(7,557.40)		
Unencumbered Cash, Beginning	<u>32,970.19</u>		
Unencumbered Cash, Ending	<u>\$ 25,412.79</u>		

The notes to the financial statements are an integral part of this statement.

**Konza Sewer District Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>0.00</u>	<u>\$ 21.00</u>	<u>\$ (21.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 21.00</u>	<u>\$ (21.00)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>21.82</u>		
Unencumbered Cash, Ending	<u>\$ 21.82</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-22

**Road and Bridge Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
State Sales Tax	\$ 1,840,466.86	\$ 1,380,000.00	\$ 460,466.86
Note Proceeds	<u>0.00</u>	<u>2,500,000.00</u>	<u>(2,500,000.00)</u>
Total Cash Receipts	<u>1,840,466.86</u>	<u>\$ 3,880,000.00</u>	<u>\$ (2,039,533.14)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	71,072.93	\$ 3,235,000.00	\$ (3,163,927.07)
Capital Outlay	414,812.22	0.00	414,812.22
Transfer Out	<u>698,454.00</u>	<u>698,454.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u>1,184,339.15</u>	<u>\$ 3,933,454.00</u>	<u>\$ (2,749,114.85)</u>
Receipts Over (Under) Expenditures	656,127.71		
Unencumbered Cash, Beginning	<u>2,892,894.57</u>		
Unencumbered Cash, Ending	<u>\$ 3,549,022.28</u>		

The notes to the financial statements are an integral part of this statement.

Law Enforcement Center Surplus Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 978,030.11	\$ 978,031.00	\$ (0.89)
Total Cash Receipts	<u>978,030.11</u>	<u>\$ 978,031.00</u>	<u>\$ (0.89)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	170,942.83	\$ 1,755,110.00	\$ (1,584,167.17)
Capital Outlay	1,584,166.74	0.00	1,584,166.74
Transfer Out	<u>0.11</u>	<u>0.00</u>	<u>0.11</u>
Total Expenditures and			
Transfers Subject to Budget	<u>1,755,109.68</u>	<u>\$ 1,755,110.00</u>	<u>\$ (0.32)</u>
Receipts Over (Under) Expenditures	(777,079.57)		
Unencumbered Cash, Beginning	<u>777,079.57</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

Sharm Drive Paving District Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	205.54	\$ 908.00	\$ (702.46)
Transfer Out	<u>701.88</u>	<u>0.00</u>	<u>701.88</u>
Total Expenditures and			
Transfers Subject to Budget	<u>907.42</u>	<u>\$ 908.00</u>	<u>\$ (0.58)</u>
Receipts Over (Under) Expenditures	(907.42)		
Unencumbered Cash, Beginning	<u>907.42</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-25

**Emergency 911 Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 188,528.72	\$ 168,000.00	\$ 20,528.72
Interest	<u>1,009.46</u>	<u>3,000.00</u>	<u>(1,990.54)</u>
Total Cash Receipts	<u>189,538.18</u>	<u>\$ 171,000.00</u>	<u>\$ 18,538.18</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	103,796.53	\$ 103,000.00	\$ 796.53
Capital Outlay	<u>16,274.98</u>	<u>45,000.00</u>	<u>(28,725.02)</u>
Total Expenditures and Transfers Subject to Budget	<u>120,071.51</u>	<u>\$ 148,000.00</u>	<u>\$ (27,928.49)</u>
Receipts Over (Under) Expenditures	69,466.67		
Unencumbered Cash, Beginning	<u>390,084.84</u>		
Unencumbered Cash, Ending	<u>\$ 459,551.51</u>		

The notes to the financial statements are an integral part of this statement.

Solid Waste Disposal Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 1,926,228.30	\$ 2,000,000.00	\$ (73,771.70)
Other Income	<u>5,098.58</u>	<u>20,000.00</u>	<u>(14,901.42)</u>
Total Cash Receipts	<u>1,931,326.88</u>	<u>\$ 2,020,000.00</u>	<u>\$ (88,673.12)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	112,407.27	\$ 122,138.00	\$ (9,730.73)
Contractual Services	1,553,934.44	1,953,000.00	(399,065.56)
Commodities	29,178.68	52,800.00	(23,621.32)
Capital Outlay	54,285.68	101,450.00	(47,164.32)
Employee Benefits	43,332.50	32,456.00	10,876.50
Transfer Out	<u>65,810.00</u>	<u>65,810.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u>1,858,948.57</u>	<u>\$ 2,327,654.00</u>	<u>\$ (468,705.43)</u>
Receipts Over (Under) Expenditures	72,378.31		
Unencumbered Cash, Beginning	<u>446,157.95</u>		
Unencumbered Cash, Ending	<u>\$ 518,536.26</u>		

The notes to the financial statements are an integral part of this statement.

**University Park Water and Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,377.82	\$ 4,503.00	\$ (125.18)
Delinquent	21.37	0.00	21.37
Motor Vehicle	(2.76)	0.00	(2.76)
Deposits	600.00	900.00	(300.00)
Miscellaneous Reimbursements	25.00	0.00	25.00
Charges for Service	66,934.41	65,000.00	1,934.41
Total Cash Receipts	<u>71,955.84</u>	<u>\$ 70,403.00</u>	<u>\$ 1,552.84</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	43,928.73	\$ 48,234.00	\$ (4,305.27)
Commodities	14,167.28	18,620.00	(4,452.72)
Transfer Out	12,500.00	16,935.00	(4,435.00)
Total Expenditures and Transfers Subject to Budget	<u>70,596.01</u>	<u>\$ 83,789.00</u>	<u>\$ (13,192.99)</u>
Receipts Over (Under) Expenditures	1,359.83		
Unencumbered Cash, Beginning	<u>9,919.53</u>		
Unencumbered Cash, Ending	<u>\$ 11,279.36</u>		

Riley County, Kansas

Statement 3-28

University Park Water and Sewer Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 12,500.00	\$ 16,935.00	\$ (4,435.00)
Total Cash Receipts	<u>12,500.00</u>	<u>\$ 16,935.00</u>	<u>\$ (4,435.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	13,791.90	\$ 0.00	\$ 13,791.90
Commodities	3,638.30	0.00	3,638.30
Capital Outlay	<u>9,950.00</u>	<u>28,008.00</u>	<u>(18,058.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>27,380.20</u>	<u>\$ 28,008.00</u>	<u>\$ (627.80)</u>
Receipts Over (Under) Expenditures	(14,880.20)		
Unencumbered Cash, Beginning	<u>19,915.66</u>		
Unencumbered Cash, Ending	<u>\$ 5,035.46</u>		

The notes to the financial statements are an integral part of this statement.

Hunter's Island Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Deposits	\$ 75.00	\$ 150.00	\$ (75.00)
Charges for Services	<u>24,720.74</u>	<u>23,000.00</u>	<u>1,720.74</u>
Total Cash Receipts	<u>24,795.74</u>	<u>\$ 23,150.00</u>	<u>\$ 1,645.74</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	12,024.34	\$ 12,603.00	\$ (578.66)
Commodities	9,271.62	10,429.00	(1,157.38)
Transfer Out	<u>0.00</u>	<u>2,208.00</u>	<u>(2,208.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>21,295.96</u>	<u>\$ 25,240.00</u>	<u>\$ (3,944.04)</u>
Receipts Over (Under) Expenditures	3,499.78		
Unencumbered Cash, Beginning	<u>2,147.80</u>		
Unencumbered Cash, Ending	<u>\$ 5,647.58</u>		

**Hunter's Island Water Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transfer In	\$ 0.00	\$ 2,208.00	\$ (2,208.00)
Total Cash Receipts	<u>0.00</u>	<u>\$ 2,208.00</u>	<u>\$ (2,208.00)</u>
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 11,182.00	\$ (11,182.00)
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 11,182.00</u>	<u>\$ (11,182.00)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>16,092.89</u>		
Unencumbered Cash, Ending	<u>\$ 16,092.89</u>		

Moehlman Bottoms Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Charges for Services	\$ 12,476.81	\$ 13,066.00	\$ (589.19)
Total Cash Receipts	<u>12,476.81</u>	<u>\$ 13,066.00</u>	<u>\$ (589.19)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	7,861.21	\$ 7,753.00	\$ 108.21
Commodities	2,700.60	5,957.00	(3,256.40)
Transfers Out	<u>5,000.00</u>	<u>10,688.00</u>	<u>(5,688.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>15,561.81</u>	<u>\$ 24,398.00</u>	<u>\$ (8,836.19)</u>
Receipts Over (Under) Expenditures	(3,085.00)		
Unencumbered Cash, Beginning	<u>10,368.42</u>		
Unencumbered Cash, Ending	<u>\$ 7,283.42</u>		

Moehlman Bottoms Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transfer In	\$ 5,000.00	\$ 10,688.00	\$ (5,688.00)
Total Cash Receipts	<u>5,000.00</u>	<u>\$ 10,688.00</u>	<u>\$ (5,688.00)</u>
Expenditures and Transfers			
Subject to Budget			
Capital Outlay	0.00	\$ 10,688.00	\$ (10,688.00)
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 10,688.00</u>	<u>\$ (10,688.00)</u>
Receipts Over (Under) Expenditures	5,000.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 5,000.00</u>		

Riley County, Kansas

Statement 3-33

**Terra Heights Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,672.40	\$ 4,865.00	\$ (192.60)
Delinquent	172.54	0.00	172.54
Special Assessments	567.60	0.00	567.60
Charges for Services	<u>21,912.31</u>	<u>22,913.00</u>	<u>(1,000.69)</u>
Total Cash Receipts	<u>27,324.85</u>	<u>\$ 27,778.00</u>	<u>\$ (453.15)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	11,652.71	\$ 18,268.00	\$ (6,615.29)
Commodities	415.57	1,350.00	(934.43)
Capital Outlay	0.00	200.00	(200.00)
Transfer Out	<u>10,950.00</u>	<u>10,080.00</u>	<u>870.00</u>
Total Expenditures and Transfers Subject to Budget	<u>23,018.28</u>	<u>\$ 29,898.00</u>	<u>\$ (6,879.72)</u>
Receipts Over (Under) Expenditures	4,306.57		
Unencumbered Cash, Beginning	<u>7,414.43</u>		
Unencumbered Cash, Ending	<u>\$ 11,721.00</u>		

The notes to the financial statements are an integral part of this statement.

**Terra Heights Sewer Sinking Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Collections	\$ 11,671.00	\$ 0.00	\$ 11,671.00
Transfer In	10,950.00	10,080.00	870.00
Total Cash Receipts	<u>22,621.00</u>	<u>\$ 10,080.00</u>	<u>\$ 12,541.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	830.00	\$ 0.00	\$ 830.00
Commodities	138.75	0.00	138.75
Capital Outlay	<u>1,835.00</u>	<u>10,080.00</u>	<u>(8,245.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>2,803.75</u>	<u>\$ 10,080.00</u>	<u>\$ (7,276.25)</u>
Receipts Over (Under) Expenditures	19,817.25		
Unencumbered Cash, Beginning	<u>17,983.23</u>		
Unencumbered Cash, Ending	<u>\$ 37,800.48</u>		

Valleywood Combined Operations Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Ad Valorem Property Tax	\$ 7,645.14	\$ 8,281.00	\$ (635.86)
Delinquent	145.38	0.00	145.38
Special Assessments	1,046.15	0.00	1,046.15
Charges for Services	35,079.60	30,000.00	5,079.60
Customer Deposits	1,125.00	1,000.00	125.00
Total Cash Receipts	<u>45,041.27</u>	<u>\$ 39,281.00</u>	<u>\$ 5,760.27</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	39,628.44	\$ 38,677.00	\$ 951.44
Commodities	146.61	250.00	(103.39)
Transfer Out	10,000.00	13,643.00	(3,643.00)
Total Expenditures and Transfers Subject to Budget	<u>49,775.05</u>	<u>\$ 52,570.00</u>	<u>\$ (2,794.95)</u>
Receipts Over (Under) Expenditures	(4,733.78)		
Unencumbered Cash, Beginning	<u>21,579.86</u>		
Unencumbered Cash, Ending	<u>\$ 16,846.08</u>		

The notes to the financial statements are an integral part of this statement.

Valleywood Combined Operations Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 10,000.00	\$ 13,643.00	\$ (3,643.00)
Total Cash Receipts	<u>10,000.00</u>	<u>\$ 13,643.00</u>	<u>\$ (3,643.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	8,592.39	\$ 0.00	\$ 8,592.39
Commodities	397.61	0.00	397.61
Capital Outlay	<u>0.00</u>	<u>59,950.00</u>	<u>(59,950.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>8,990.00</u>	<u>\$ 59,950.00</u>	<u>\$ (50,960.00)</u>
Receipts Over (Under) Expenditures	1,010.00		
Unencumbered Cash, Beginning	<u>30,884.54</u>		
Unencumbered Cash, Ending	<u>\$ 31,894.54</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 3-37

Konza Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Charges for Services	\$ 69,438.47	\$ 64,140.00	\$ 5,298.47
Customer Deposits	750.00	750.00	0.00
Total Cash Receipts	<u>70,188.47</u>	<u>\$ 64,890.00</u>	<u>\$ 5,298.47</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	45,099.31	\$ 61,720.00	\$ (16,620.69)
Commodities	927.86	921.00	6.86
Capital Outlay	1,331.04	1,331.00	0.04
Transfer Out	126,000.00	126,000.00	0.00
Total Expenditures and Transfers Subject to Budget	<u>173,358.21</u>	<u>\$ 189,972.00</u>	<u>\$ (16,613.79)</u>
Receipts Over (Under) Expenditures	(103,169.74)		
Unencumbered Cash, Beginning	<u>125,081.78</u>		
Unencumbered Cash, Ending	<u>\$ 21,912.04</u>		

The notes to the financial statements are an integral part of this statement.

Konza Water Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transfer In	\$ 126,000.00	\$ 77,483.00	\$ 48,517.00
Total Cash Receipts	<u>126,000.00</u>	<u>\$ 77,483.00</u>	<u>\$ 48,517.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	2,813.51	\$ 0.00	\$ 2,813.51
Commodities	2,774.21	0.00	2,774.21
Capital Outlay	<u>2,558.58</u>	<u>77,483.00</u>	<u>(74,924.42)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>8,146.30</u>	<u>\$ 77,483.00</u>	<u>\$ (69,336.70)</u>
Receipts Over (Under) Expenditures	117,853.70		
Unencumbered Cash, Beginning	<u>2,500.00</u>		
Unencumbered Cash, Ending	<u>\$ 120,353.70</u>		

**University Park Improvement District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 6,386.77	\$ 6,312.00	\$ 74.77
Delinquent	29.04	0.00	29.04
Motor Vehicle	(3.48)	0.00	(3.48)
Charges for Service	9,961.45	10,500.00	(538.55)
Total Cash Receipts	<u>16,373.78</u>	<u>\$ 16,812.00</u>	<u>\$ (438.22)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	24,201.62	\$ 29,750.00	\$ (5,548.38)
Total Expenditures and			
Transfers Subject to Budget	<u>24,201.62</u>	<u>\$ 29,750.00</u>	<u>\$ (5,548.38)</u>
Receipts Over (Under) Expenditures	(7,827.84)		
Unencumbered Cash, Beginning	<u>11,066.59</u>		
Unencumbered Cash, Ending	<u>\$ 3,238.75</u>		

Deep Creek Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Special Assessments	\$ 4,880.03	\$ 0.00	\$ 4,880.03
Customer Deposits	75.00	150.00	(75.00)
Charges for Services	0.00	6,500.00	(6,500.00)
Total Cash Receipts	<u>4,955.03</u>	<u>\$ 6,650.00</u>	<u>\$ (1,694.97)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	4,412.57	\$ 4,228.00	\$ 184.57
Commodities	3.83	0.00	3.83
Transfer Out	128.64	6,733.00	(6,604.36)
Total Expenditures and			
Transfers Subject to Budget	<u>4,545.04</u>	<u>\$ 10,961.00</u>	<u>\$ (6,415.96)</u>
Receipts Over (Under) Expenditures	409.99		
Unencumbered Cash, Beginning	<u>7,763.40</u>		
Unencumbered Cash, Ending	<u>\$ 8,173.39</u>		

Deep Creek Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Miscellaneous Reimbursements	\$ 1,583.65	\$ 0.00	\$ 1,583.65
Transfer In	<u>128.64</u>	<u>6,733.00</u>	<u>(6,604.36)</u>
Total Cash Receipts	<u>1,712.29</u>	<u>\$ 6,733.00</u>	<u>\$ (5,020.71)</u>
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 0.00	\$ 0.00
Capital Outlay	<u>0.00</u>	<u>15,107.00</u>	<u>(15,107.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 15,107.00</u>	<u>\$ (15,107.00)</u>
Receipts Over (Under) Expenditures	1,712.29		
Unencumbered Cash, Beginning	<u>17,830.80</u>		
Unencumbered Cash, Ending	<u>\$ 19,543.09</u>		

Riley County, Kansas

Statement 3-42

**Mertz / McGehee Drainage Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>0.00</u>	<u>\$ 6,183.00</u>	<u>\$ (6,183.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>0.00</u>	<u>\$ 6,183.00</u>	<u>\$ (6,183.00)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>6,183.36</u>		
Unencumbered Cash, Ending	<u>\$ 6,183.36</u>		

The notes to the financial statements are an integral part of this statement.

Carson Sewer Benefit District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 2,797.14	\$ 2,797.00	\$ 0.14
Miscellaneous Collections	61.25	0.00	61.25
Total Cash Receipts	<u>2,858.39</u>	<u>\$ 2,797.00</u>	<u>\$ 61.39</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	1,602.60	\$ 5,033.00	\$ (3,430.40)
Transfer Out	8,000.00	5,887.00	2,113.00
Total Expenditures and			
Transfers Subject to Budget	<u>9,602.60</u>	<u>\$ 10,920.00</u>	<u>\$ (1,317.40)</u>
Receipts Over (Under) Expenditures	(6,744.21)		
Unencumbered Cash, Beginning	<u>18,517.17</u>		
Unencumbered Cash, Ending	<u>\$ 11,772.96</u>		

Carson Sewer Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 8,000.00	\$ 5,887.00	\$ 2,113.00
Total Cash Receipts	<u>8,000.00</u>	<u>\$ 5,887.00</u>	<u>\$ 2,113.00</u>
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 5,887.00	\$ (5,887.00)
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 5,887.00</u>	<u>\$ (5,887.00)</u>
Receipts Over (Under) Expenditures	8,000.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 8,000.00</u>		

The notes to the financial statements are an integral part of this statement.

Riley County, Kansas

Statement 4

Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Property Tax	\$ 28,150,910.15	\$ 53,645,797.42	\$ 51,168,083.18	\$ 30,628,624.39
Special Assessments	2,862,446.19	6,171,511.10	5,872,254.90	3,161,702.39
Motor Vehicle Tax	880,077.33	4,285,462.89	4,321,982.01	843,558.21
Real Estate Redemption	152,766.47	817,739.54	585,576.02	384,929.99
Commercial Machinery Reimburse	0.00	220,770.17	220,770.17	0.00
Advance Tax	0.00	5,331.13	5,331.13	0.00
Tax Sale	13,416.00	0.00	6,535.75	6,880.25
Special Delinquent Personal	3,375.64	97,939.64	97,372.74	3,942.54
City - County Highway Tax	0.00	1,159,760.65	1,159,760.65	0.00
Vehicle Rental Excise Tax	0.00	78,804.39	78,804.39	0.00
Recreational Vehicle Tax	8,083.82	48,126.11	49,045.56	7,164.37
16/20 Trucks	37,708.85	55,111.94	55,224.84	37,595.95
Total Distributable Funds	<u>32,108,784.45</u>	<u>66,586,354.98</u>	<u>63,620,741.34</u>	<u>35,074,398.09</u>
State Funds:				
State General	0.00	72.32	72.32	0.00
Educational Building	496.65	541,824.62	541,916.84	404.43
Institutional Building	248.32	270,912.65	270,958.76	202.21
Motor Vehicle Tags	14,076.50	2,340,264.03	2,340,881.03	13,459.50
Game Licenses	178.50	12,269.35	12,416.35	31.50
Total State Funds	<u>14,999.97</u>	<u>3,165,342.97</u>	<u>3,166,245.30</u>	<u>14,097.64</u>
Subdivision Funds:				
School Districts	11,830.65	22,143,682.80	22,143,987.12	11,526.33
Townships	0.00	679,810.77	679,469.67	341.10
Cities	16,433.07	15,523,157.52	15,526,777.18	12,813.41
Cemeteries	1,938.45	55,349.77	55,246.74	2,041.48
NCK Library System	0.00	150,821.25	150,821.25	0.00
Mill Creek Watershed	0.00	203.91	203.91	0.00
Total Subdivision Funds	<u>30,202.17</u>	<u>38,553,026.02</u>	<u>38,556,505.87</u>	<u>26,722.32</u>

The notes to the financial statements are an integral part of this statement.

Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Funds:				
Riley County Police Department	1,543,278.70	14,864,011.30	14,298,600.57	2,108,689.43
Law Enforcement Trust	12,108.68	164.77	0.00	12,273.45
Long & Short Accounts	16,881.78	397.73	0.00	17,279.51
Tax Holding	25,329.75	242,181.02	239,747.11	27,763.66
Drivers License	427.00	28,725.50	28,512.50	640.00
Sales and Compensating Tax	90,052.65	1,313,106.10	1,301,286.97	101,871.78
Total Other Funds	<u>1,688,078.56</u>	<u>16,448,586.42</u>	<u>15,868,147.15</u>	<u>2,268,517.83</u>
Total	<u>\$ 33,842,065.15</u>	<u>\$124,753,310.39</u>	<u>\$121,211,639.66</u>	<u>\$ 37,383,735.88</u>

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

1. Summary of Significant Accounting Policies

Reporting Entity

Riley County, Kansas is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Riley County, the primary government. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Riley County, Kansas.

For financial reporting purposes the financial activities of the following special districts are accounted for as if they were part of the County's operations in proprietary (enterprise) funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

- Fire District
- University Park Water and Sewer District
- Hunter's Island Water District
- Moehlman Bottoms Water District
- Terra Heights Sewer Maintenance District
- Valleywood Combined Operations District
- Konza Water District
- Deep Creek Sewer Fund
- Mertz/McGehee Drainage
- Carson Sewer Fund

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as a proprietary (enterprise) fund in the County's financial statements. Revenues required for the upkeep of these recreational facilities are derived solely from customer user fees.

Joint Ventures - A joint venture is a legal entity or other organization that results from a contractual arrangement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or an ongoing financial responsibility.

Jointly Governed Organizations - Jointly governed organizations consist of a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Members of the Riley County governing body are also members of the following organizations' governing bodies. In addition, the County appropriates funds, as disclosed in the financial statements, to these organizations:

Riley County Health Department
Riley County Law Enforcement Agency
Big Lakes Regional Planning Council
Regional Juvenile Detention Center

Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the County for the year of 2009.

Government Funds

General Fund - The general fund is used to account for all unrestricted financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources, other than special assessments or major capital projects, that are restricted by law or administrative action to expenditures for specific purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Projects Fund - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities and improvements, other than those financed by enterprise funds.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations where it is the intent that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The amounts shown in the totals rows on the accompanying financial statements are presented only to facilitate financial analysis and are not the equivalent of consolidated financial statements. Interfund transactions have not been eliminated from the total row of each financial statement.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departure From Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the county are not presented in the financial statements. Also, long-term debt, such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Under K.S.A. 79-2930 the amount of each finally adopted budgeted fund may be less, but not more, than the amount published in the proposed budget for public hearing. Under K.S.A. 79-2929a, budgets may be amended during the year when unanticipated non-property tax revenues are available. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following budgets were amended during the year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
Economic Development Fund	\$ 349,557.00	\$ 854,904.00
Special Alcohol and Drug Abuse Programs Fund	2,620.00	10,935.00
RCPD Levy Fund	3,014,243.00	3,062,066.00
Rural Fire Capital Outlay Fund	151,225.00	637,825.00
Capital Improvements Fund	746,749.00	4,240,780.00
County Auction Fund	12,932.00	68,585.00
Adult Services Fund	467,530.00	530,173.00
Law Enforcement Center Surplus Fund	1,566,236.00	1,755,110.00
Sharm Paving District Capital Project Fund	0.00	908.00
Konza Water District Fund	135,282.00	189,972.00

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, agency or distributable funds, proprietary reserve funds and the following special revenue funds:

- Register of Deeds Technology
- Capital Improvements
- County Auction
- Motor Vehicle Operations
- Adult Services
- Prosecuting Attorney Training
- War Memorial
- Special Prosecutor Trust
- LEC Bond Revenue
- Juvenile Services

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Worker's Compensation, Register of Deeds Technology, Capital Improvements, and various capital project funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours compensation for 384 hours accumulated up to a maximum 376 hours compensation for 768 hours accumulated.

Pension Plan

Substantially all employees of the County are members of the State of Kansas Public Employees' Retirement System, a multiple-employer public employer state wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

2. Compliance with Finance-Related Legal and Contractual Provisions

There were no funds, which required a legal operating budget, that exceeded budgeted expenditures in violation of K.S.A. 79-2935:

K.S.A. 20-349 requires that the financial affairs of the district court in each county be subject to audit pursuant to the provisions of K.S.A. 1978 Supp. 75-1122. The District Court operations are included in the County's General Fund. In addition, the Law Library is required to be audited as part of the County audit. The operations of the Law Library are not included in the financial statements of the County as the Law Library is independent of the County fiscally. Following is a summary of the Law Library cash receipts and expenditures for the year ended December 31, 2009:

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Registration fees	\$ 4,860.00
Case fees from Clerk of the District Court	44,903.07
Other	494.02
Total Cash Receipts	<u>50,257.09</u>
Expenditures	
Law librarian salary	2,424.00
Books and publications	49,587.53
Postage and other	901.70
Total Expenditures	<u>52,913.23</u>
Receipts Over (Under) Expenditures	(2,656.14)
Unencumbered Cash, Beginning	<u>13,753.27</u>
Unencumbered Cash, Ending	<u>\$ 11,097.13</u>

3. Deposits and Investments

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" with Kansas State Bank are from April 15th through June 13th and December 3rd through January 31st. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$50,639,656.87 and the bank balance was \$51,457,383.49. Of the bank balance, \$1,261,168.08 was covered by federal depository insurance, \$50,196,215.41 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The pledged securities are held under a tri-party custodial agreement signed by all three parties; the County, the pledging bank, and the independent third-party bank holding the pledged securities.

4. Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 20 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January of the ensuing year.

5. Capital Projects

At year-end, capital project authorizations compared with expenditures from inception for uncompleted projects are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Landfill Capital Project Fund	\$21,668,666.28	\$16,018,578.83
Road and Bridge Capital Project Fund	10,374,756.50	3,308,947.08
Capital Improvements Fund	3,384,444.92	2,641,109.19

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

6. Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 1998-A	4.5%-4.6%	01/15/98	\$ 9,525,000.00	09/01/12	\$ 1,590,000.00	\$ 0.00	\$ 475,000.00	\$ (475,000.00)	\$ 1,115,000.00	\$ 72,450.00
Series 1999-A	4.45%-5.0%	03/01/99	262,218.00	09/01/14	50,000.00	0.00	25,000.00	(25,000.00)	25,000.00	2,362.50
Series 2000-A	5.0%-5.75%	10/15/00	241,500.00	09/01/20	160,000.00	0.00	10,000.00	(10,000.00)	150,000.00	8,780.00
Series 2002	3.1%-4.6%	09/01/02	1,155,000.00	09/01/22	785,000.00	0.00	50,000.00	(50,000.00)	735,000.00	30,955.00
Series 2004-A	2.7%-3.75%	01/15/04	241,000.00	09/01/14	160,000.00	0.00	25,000.00	(25,000.00)	135,000.00	5,280.00
Series 2005	3.05%-4.0%	05/15/05	2,345,000.00	09/01/18	2,260,000.00	0.00	235,000.00	(235,000.00)	2,025,000.00	81,177.50
Series 2005-B	3.15%-3.4%	08/15/05	3,410,000.00	09/01/12	2,045,000.00	0.00	485,000.00	(485,000.00)	1,560,000.00	67,045.50
Series 2009	5.8%-5.9%	07/15/09	90,000.00	09/01/19	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00
State of Kansas Loan Agreements:										
KS DOT TR 0064	3.93%	10/01/07	628,000.00	08/01/17	559,220.68	8,799.12	54,980.93	(46,181.81)	513,038.87	22,176.21
KS DOT TR 0062	3.79%	09/27/07	1,200,000.00	08/01/17	1,069,508.41	0.00	105,872.14	(105,872.14)	963,636.27	40,534.38
Kansas Water Pollution Control Loan	3.09%	05/24/00	180,106.30	03/01/20	108,863.74	0.00	8,924.43	(8,924.43)	99,939.31	3,292.47
Capital Leases:										
3 2006 Ford F-450 4x4's	4.09%	11/14/05	126,445.00	09/30/09	33,391.78	0.00	33,391.78	(33,391.78)	0.00	834.55
2 Ambulances	3.27%	10/08/09	344,476.00	09/08/14	0.00	344,476.00	0.00	344,476.00	344,476.00	0.00
Fire Station Improvements	3.29%	10/28/09	210,000.00	09/28/14	0.00	210,000.00	0.00	210,000.00	210,000.00	0.00
Total Contractual Indebtedness					8,820,984.61	653,275.12	1,508,169.28	(854,894.16)	7,966,090.45	334,888.11
Compensated Absences	N/A	N/A	N/A	N/A	757,503.39	110,492.29	0.00	110,492.29	867,995.68	0.00
Landfill Closure & Post Closure Care	N/A	N/A	N/A	N/A	6,000,000.00	0.00	0.00	0.00	6,000,000.00	0.00
Total Long-Term Debt					\$ 15,578,488.00	\$ 763,767.41	\$ 1,508,169.28	\$ (744,401.87)	\$ 14,834,086.13	\$ 334,888.11

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year(s)							Total
	2010	2011	2012	2013	2014	2015-2019	2020-2024	
Principal								
General Obligation Bonds	\$ 1,265,000.00	\$ 1,270,000.00	\$ 1,220,000.00	\$ 365,000.00	\$ 365,000.00	\$ 1,460,000.00	\$ 265,000.00	\$ 6,210,000.00 *
Loan Agreements	176,081.72	182,772.82	189,718.67	196,929.04	204,414.01	626,698.19	0.00	1,576,614.45
Capital Leases	103,859.63	107,264.71	110,780.39	114,411.30	118,159.97	0.00	0.00	554,476.00
Total Principal	1,544,941.35	1,560,037.53	1,520,499.06	676,340.34	687,573.98	2,086,698.19	265,000.00	8,341,090.45
Interest								
General Obligation Bonds	226,355.31	193,846.88	141,661.26	96,201.26	83,036.26	217,866.30	21,201.26	980,168.53
Loan Agreements	59,701.84	53,010.74	46,064.89	38,854.52	31,369.55	46,837.82	0.00	275,839.36
Capital Leases	18,172.37	14,767.29	11,251.61	7,620.70	3,872.03	0.00	0.00	55,684.00
Total Interest	304,229.52	261,624.91	198,977.76	142,676.48	118,277.84	264,704.12	21,201.26	1,311,691.89
Total Principal & Interest	\$ 1,849,170.87	\$ 1,821,662.44	\$ 1,719,476.82	\$ 819,016.82	\$ 805,851.82	\$ 2,351,402.31	\$ 286,201.26	\$ 9,652,782.34

* Includes subsequent borrowing. See footnote 13.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

General Obligation Bond Covenants

General obligation bonds are secured by the full faith and credit of the County. In each year debt is outstanding, an ad valorem tax is levied equal to principal and interest due.

7. Interfund Transactions

Transfers were as follows:

<u>From</u>	<u>To</u>	
General Fund	Landfill Capital Project Fund	\$ 15,000.00
General Fund	RCPD Levy Fund	85,000.00
General Fund	Economic Development Fund	349,557.00
General Fund	Capital Improvements Fund	331,651.00
Motor Vehicle Operations Fund	General Fund	88,686.29
Road & Bridge Capital Project Fund	Bond and Interest Fund	698,454.00
	LEC Surplus Capital	
LEC Bond Revenue Fund	Project Fund	978,030.11
LEC Surplus Capital Project Fund	Capital Improvements Fund	0.11
Fire District Fund	Rural Fire Capital Outlay Fund	120,000.00
Solid Waste Disposal Fund	Bond and Interest Fund	65,810.00
University Park Water and Sewer Fund	University Park Water and Sewer Reserve Fund	12,500.00
Carson Sewer Benefit District Fund	Carson Sewer Reserve Fund	8,000.00
Deep Creek Sewer Fund	Deep Creek Reserve Fund	128.64
Moehlman Bottoms Water District Fund	Moehlman Bottoms Reserve Fund	5,000.00
Valleywood Combined Operations Fund	Valleywood Combined Operations Reserve Fund	10,000.00
	Terra Heights Sewer	
Terra Heights Sewer Fund	Sinking Fund	10,950.00
Konza Water District Fund	Konza Water Reserve Fund	126,000.00
Sharm Paving District Fund	General Fund	701.88

Transfers made were for funding, bond requirements, statute requirements or fund close out.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

8. Risk Management

General

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Worker's Compensation

The County is acting as self-insurer for Worker's Compensation. The County has supplemented their coverage by the purchase of insurance. The County must cover the first \$60,000.00 of each accident. It is the intention of the County to charge the expense of this insurance coverage against the reserve fund in future years to reduce the amount of fund balance to a stipulated amount, after which tax levies will maintain it at that level.

9. Compensated Absences

As of December 31, 2009, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation leave	\$ 358,652.21
Sick leave	390,502.00
Overtime compensation	10,978.62
Taxes and benefits	<u>107,862.85</u>
Total	<u>\$ 867,995.68</u>

10. Defined Benefit Pension Plan

Plan Description

The County participates in the Kansas Public Employees' Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.

Riley County, Kansas

Notes to the Financial Statements December 31, 2009

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2009 is 6.54%. The County employer contributions for the years ending December 31, 2009, 2008 and 2007 were \$428,591.35, \$375,028.88, and \$320,740.90, respectively, equal to the statutory required contributions for each year.

11. Closure and Post Closure Care Costs

State and federal laws and regulations require that Riley County, Kansas place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Closure and post closure costs as of December 31, 2009 were \$16,018,578.83. It is estimated that an additional \$6,000,000.00 may be spent on closure and post closure care expenses between the date of the financial statements and December 31, 2021. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. These costs will be paid by taxpayers through the issuance of general obligation bonds.

12. Contingencies

The County is a defendant in a legal action pending. County counsel has advised the case has not progressed sufficiently to render an opinion as to outcome.

13. Subsequent Events

The County on March 3, 2010 issued Go Bonds, Series 2010, in the amount of \$375,000.00 to finance county obligations.

The County has evaluated events and transactions for potential recognition or disclosure through August 25, 2010, the date of the financial statements.

Appendix A

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

August 25, 2010

The Board of Commissioners
Riley County, Kansas

We have audited the financial statements of Riley County, Kansas as of and for the year ended December 31, 2009 and have issued our report thereon dated August 25, 2010. As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Riley County, Kansas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riley County, Kansas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Riley County, Kansas' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

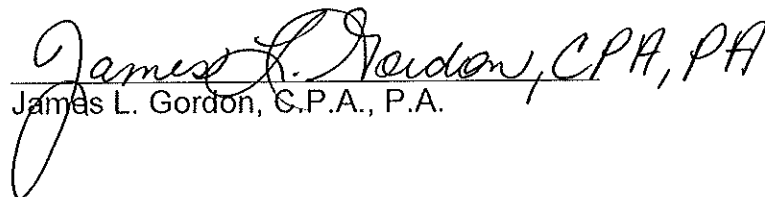
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riley County, Kansas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to The Board of Commissioners of Riley County, Kansas in a separate letter dated August 25, 2010.

This report is intended solely for the information of the Board of Commissioners and management of Riley County, Kansas, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.


James L. Gordon, C.P.A., P.A.

Riley County, Kansas

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009**

Single audit not required for year ended December 31, 2009.

Riley County, Kansas

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Single audit not required for the year ended December 31, 2008.